

## ABSTRACT OF THE DISCLOSURE

An acoustic apparatus comprises an attenuator for attenuating a first audio signal to produce a second audio signal, a low pass filter for reducing high frequency components of the second audio signal to produce a third audio signal, a differential amplifier operative to produce a fourth audio signal corresponding to a difference between the first and third audio signals, and a speaker supplied with the fourth audio signal obtained from the differential amplifier, wherein a cutoff frequency of the low pass filter is selected to be not lower than 2kHz and not higher than 6kHz and attenuation of the first audio signal in the attenuator is so selected that a listener is able to recognize a virtual sound source position in front of and at a level higher than an actual position of the speaker.